

Exhibit A**Salish Sea Legal, PLLC**

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Invoice submitted to:

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September 30, 2022

In Refererece To: Chapter 11 Bankruptcy

Professional Services

Date	Init	Description	Hours	Billable (\$)
<u>CASE ADMINISTRATION</u>				
2/2/2022	BE	Follow up with client re supplemental ancillary documents required for bankruptcy filing (financial statement and tax returns) and review of the same.	0.6	\$ 216.00
2/3/2022	BE	Review court docket and finalize Declaration to response to notice of petition deficiency, and subsequently file the same on docket.	0.8	\$ 288.00
2/7/2022	BE	Review email correspondence from UST re deficiencies and follow up with client re the same and response.	0.5	\$ 180.00
2/9/2022	BDS	Reviewed bank statements and financials prior to IDI.	0.8	\$ 148.00
2/9/2022	BDS	Communication with client prior to IDI	0.3	\$ 55.50
2/9/2022	BDS	Attended IDI hearing and document financial requirements and deadlines as requested by UST.	0.8	\$ 148.00
2/9/2022	BE	Attended IDI hearing with client.	0.8	\$ 288.00
2/9/2022	BDS	Communication with client following IDI re required documents and deadlines from UST.	0.3	\$ 55.50
2/10/2022	BDS	Draft petition and schedules and provide to client for discussion/updates.	1.5	\$ 277.50
2/10/2022	BDS	Communications with client to discuss schedules and outstanding items. Revised draft schedules and sent revisions for client review.	3	\$ 555.00
2/13/2022	BDS	Reviewed open items re schedules with B Ellison; sent communication to client re same.	0.5	\$ 92.50

Date	Init	Description	Hours	Billable (\$)
2/15/2022	BE	Review bankruptcy schedules. 0.6 hr. Negotiate adequate protection payment. 0.6 hr.	1.2	\$ 432.00
2/15/2022	BDS	Revised schedules A/B-H with updates from client. Reviewed client financials and drafted budget I/J. Drafted statement of financial affairs and identified questions for client.	4.2	\$ 777.00
2/17/2022	BE	Follow up with client re supplemental request from UST for additional documents following the Initial Debtor Interview and circulate the same.	0.4	\$ 144.00
2/21/2022	BDS	Revised draft schedules I/J and sent initial MOR and instructions to client.	0.5	\$ 92.50
2/21/2022	BE	Review and revise amended Schedules and SOFA, and follow up with client re final changes, and executing and filing the same subsequently (2/22).	1.1	\$ 396.00
2/22/2022	BE	Follow up re matrix and meeting with opposing counsel re adequate protection.	0.3	\$ 108.00
2/22/2022	BDS	Communications with client regarding Form 426 requirements and deadline.	0.5	\$ 92.50
2/23/2022	BDS	Communications with client regarding 6-month forecast. Revised forecast and submitted for review/updates.	0.8	\$ 148.00
2/23/2022	BE	Follow up re upcoming filing deadlines and review IRS proof of claim.	0.5	\$ 180.00
2/24/2022	BE	Review issues relating to exemption selection and follow up with client re the same.	0.4	\$ 144.00
2/25/2022	BDS	Completed Form 426 for all 4 LLCs and finalized with client.	1.2	\$ 222.00
2/26/2022	BE	Review Schedules I & J.	0.2	\$ 72.00
3/7/2022	BE	Analyze claims objection against second-position mortgage lender with input from client.	0.4	\$ 144.00
3/16/2022	BE	Prepare for and attend client's 341 meeting. 1.6 hr. Communications with opposing counsel re consensual plan. 0.4 hr.	2	\$ 720.00
3/16/2022	BDS	Communications with client following 341 hearing re next steps and review of forecast revisions	1.6	\$ 296.00
3/17/2022	BE	Coordinate continued 341 debtor exam and review joinders in support of response to motion to dismiss.	0.3	\$ 108.00

Date	Init	Description	Hours	Billable (\$)
3/18/2022	BDS	Reviewed 14 months of credit card statements and drafted analysis of historical spending and payments (based on specific concerns from 341 hearing) and communicated to client for review.	1.3	\$ 240.50
3/22/2022	BDS	Review proofs of claim and revise schedules to include new creditors, correct creditor address, and correct total claim amounts and secured/unsecured portion for existing partially secured creditors.	1	\$ 185.00
3/23/2022	BE	Attended status conference and followed up with client	0.3	\$ 108.00
3/25/2022	BE	Facilitate service of motions to employ CPA, approve adequate protection, and file proof of claim.	0.3	\$ 108.00
3/27/2022	BE	Review of settlement offer, and follow up with counsel, client, and paralegal re the same.	0.7	\$ 252.00
4/6/2022	BDS	Finalized amended schedules and sent to client for review/signature. Communication with client regarding amended schedules, MORs and insurance policies.	0.5	\$ 92.50
4/8/2022	BE	Attend conference call with UST re continued 341. 0.4 hr.	0.4	\$ 144.00
4/11/2022	BE	Attended continued 341 hearing	0.8	\$ 288.00
4/14/2022	BDS	Communications with client and B Ellison re strategy for plan negotiations	1	\$ 185.00
4/21/2022	BE	Request re accountant progress and IRS issue.	0.4	\$ 144.00
4/22/2022	BE	Follow up with client re adequate protection payment and respond to junior secured creditor re extension to response deadline.	0.2	\$ 72.00
5/6/2022	BDS	Communications with client re: house appraisal, requests for information for creditor negotiations and April MOR documentation	1.1	\$ 203.50
5/9/2022	BE	Follow up re appraisal of Residence.	0.2	\$ 72.00
5/13/2022	BDS	Communications with client re real estate appraisals and creditor negotiations	1.1	\$ 203.50
5/19/2022	BDS	Communications with client and B Ellison regarding creditor negotiations	0.5	\$ 92.50
5/20/2022	BDS	Calendar all deadlines from Order for Adv 22-4008	0.9	\$ 166.50
6/6/2022	BE	Preparation for status conference with Subchapter V trustee. 0.3 hr. Conference calls with real estate professionals re obtaining appraisal. 0.4 hr. Follow up with client re IRS returns and UST re the same tax issues. 0.3 hr.	1	\$ 360.00
6/7/2022	BE	Attended confirmation hearing.	0.5	\$ 180.00

Date	Init	Description	Hours	Billable (\$)
6/7/2022	BDS	Communicated with client to obtain access to Phemex account. Reviewed Phemex account, transactions, and reports. Downloaded reports and screenshots and provided to UST with explanations.	1.3	\$ 240.50
6/7/2022	BDS	Communications with client and B. Ellison re case strategy, Wren motion, pending answer and counterclaims, appraisal, and outstanding questions from UST.	1.2	\$ 222.00
6/8/2022	BDS	Continued reviewing Phemex website. Identified transactional report. Compared transaction report with PNL report, and created Excel summary and walk-forward explanation and provided to UST.	1.6	\$ 296.00
6/9/2022	BDS	Communications with client re appraisal, disputed appraisal, property tax vs sales; outstanding questions from UST and Subchapter V Trustee; and plan payments.	0.5	\$ 92.50
6/14/2022	BDS	Communication to B Kinsel of intent to hold 2004 Exam. Ran Claims Register report to confirm all POCs filed and that no claim was filed by EFG. Discussed BOA POC with client and communicated issues to B Ellison for dispute of claim.	0.5	\$ 92.50
6/21/2022	BDS	Reviewed Townsend deposition and exhibits and Brautigan exhibits in state court case.	2	\$ 370.00
6/21/2022	BDS	Communications with client and B Ellison regarding J&N, Coinbase, and sources of income for outstanding questions and requests from UST.	1.4	\$ 259.00
6/28/2022	BDS	Reviewed appraisals from Vanderwaal and Totzek; identified issues and communicated to B Ellison and client.	1.9	\$ 351.50
7/1/2022	BDS	Communications with appraiser	0.7	\$ 129.50
7/2/2022	BDS	Communications with client and B Ellison re counterclaims, MSJ in adversarial case, status of state court actions, and settlement offer to 2nd position lienholder.	1	\$ 185.00
7/14/2022	BDS	Communications with client re Horizon offer	0.3	\$ 55.50
7/15/2022	BDS	Communications with client and B Ellison re summary judgments, pending actions, Horizon negotiations, proposed edits to amended plan, ROGs/RFAs, and next steps.	1.2	\$ 222.00
7/30/2022	BE	Conference call for planning and strategy, and upcoming mediation.	0.8	\$ 288.00

Date	Init	Description	Hours	Billable (\$)
8/6/2022	BDS	Researched 1111(b) case law. Communicated to client and B Ellison.	3.2	\$ 592.00
8/8/2022	BE	Attended mediation with client	6	\$ 2,160.00
8/17/2022	BE	Attended status conference	0.5	\$ 180.00
9/19/2022	BE	Review emails and discuss settlement strategy, and follow up with mediator re the same.	1.1	\$ 396.00
9/19/2022	BDS	Reviewed status of actions in all related cases in this and other courts and drafted chart of cases with current outcomes and upcoming court dates, as requested by Subchapter V Trustee for settlement discussions. Reviewed Wren settlement offer and communicated with client re counteroffer options.	2.8	\$ 518.00
9/20/2022	BDS	Communications with client and B Ellison re Wren settlement offer and proposed counteroffer.	0.5	\$ 92.50
9/21/2022	BE	Conference call with Subchapter V Trustee and B Smith regarding proposed settlement.	0.6	\$ 216.00
9/21/2022	BDS	Call with M Deleo (subchapter 5 trustee) and B Ellison regarding settlement negotiations.	0.6	\$ 111.00
9/21/2022	BDS	Communications with client and B Ellison regarding potential settlement offers and terms. Drafted settlement offer and sent to client and B. Ellison for review.	1.4	\$ 259.00
9/26/2022	BDS	Communications with client regarding settlement negotiations.	0.8	\$ 148.00
CASE ADMINISTRATION SUBTOTAL			69.6	\$ 16,953.50

EMPLOYMENT

2/23/2022	BDS	Drafted Application for Employment of attorney, declaration ISO, Order and Notice re same	0.8	\$ 148.00
2/23/2022	BE	Draft application to employ Salish Sea Legal.	0.5	\$ 180.00
2/25/2022	BDS	Drafted motion, notice, order, and declaration for employment of CPA	1.2	\$ 222.00
3/3/2022	BDS	Communications with CPA and revisions to draft declaration in support of motion to employ	0.4	\$ 74.00
4/18/2022	BE	Follow up re employment of accountant and tax issue.	0.3	\$ 108.00
5/19/2022	BDS	Drafted motion for compensation for CPA and declaration, order and notice re same.	0.7	\$ 129.50
6/8/2022	BDS	Filed motion for compensation for CPA, including exhibits and proposed order	0.2	\$ 37.00

Date	Init	Description	Hours	Billable (\$)
6/23/2022	BDS	Drafted motion to employ appraiser. Drafted declaration and order re same. Sent to B Ellison for review.	0.8	\$ 148.00
9/29/2022	BDS	Drafted motion for compensation for SSL and exhibit, declaration, order and notice re same.	3.3	\$ 610.50
EMPLOYMENT SUBTOTAL			8.2	\$ 1,657.00

GENERAL SERVICES

2/24/2022	BDS	Researched documentation requests from UST regarding bank statements, historical financial activity, life insurance.	0.5	\$ 92.50
2/25/2022	BDS	Compiled, reviewed and provided financial documents requested by UST.	1.3	\$ 240.50
3/10/2022	BDS	Compiled, reviewed and provided financial documents requested by UST. Subsequently reviewed UST response, communicated with client, and provided update to UST.	2.5	\$ 462.50
3/14/2022	BDS	Compiled, reviewed and provided additional financial documents requested by UST.	0.4	\$ 74.00
3/14/2022	BDS	Communications with IRS regarding required forms and EIN numbers.	0.5	\$ 92.50
EMPLOYMENT SUBTOTAL	BDS	Documented notes and action items from 341 hearing	1.5	\$ 277.50
3/21/2022	BDS	Provided requested EIN numbers to IRS.	0.2	\$ 37.00
3/23/2022	BDS	Documented notes, action items, and calendar dates from hearing re motion to convert and relief from stay and subsequent status conference	1.4	\$ 259.00
3/23/2022	BDS	Communications with client and B Ellison following hearing and status conference re outcome and next steps.	0.8	\$ 148.00
4/6/2022	BDS	Reviewed UST documentation requests for 341. Communications with client and B Ellison re same and re MOR requirement	0.2	\$ 37.00
4/8/2022	BDS	Communications with client, B Ellison and UST regarding upcoming 341 hearing	1.3	\$ 240.50
4/11/2022	BDS	Documented notes and action items from 341 hearing; follow up communication with client re same	1.2	\$ 222.00
5/27/2022	BE	Conference call with Subchapter V Trustee.	0.3	\$ 108.00
5/27/2022	BDS	Call with M. Deleo and B. Ellison re plan mediation, appraisal and next steps	0.3	\$ 55.50

Date	Init	Description	Hours	Billable (\$)
6/7/2022	BDS	Documented notes from confirmation hearing re arguments, issues and upcoming steps and hearing dates -0.5. Follow up communications with B. Ellison re same - 0.1.	0.6	\$ 111.00
7/14/2022	BDS	Communications with 3rd party real estate expert regarding client home and appraisals.	1.3	\$ 240.50
7/20/2022	BDS	Reviewed all comps in home appraisals. Documented property tax assessor's lot percentage of total value, compared with appraiser report.	1	\$ 185.00
8/8/2022	BDS	Mediation support - communications with client and B Ellison during mediation to provide requested files, financials, and financial analysis.	1.1	\$ 203.50
8/17/2022	BDS	Documented notes, action items, calendar dates from status conference and communicated to client and B Ellison.	0.5	\$ 92.50
GENERAL SERVICES SUBTOTAL			16.9	\$ 3,179.00

MONTHLY REPORTS

2/23/2022	BDS	Finalized MOR with information from client and redacted bank statement re same	0.6	\$ 111.00
2/23/2022	BE	Review of monthly operating report and file the same.	0.2	\$ 72.00
3/22/2022	BDS	Review Feb MOR and redact bank statements	0.4	\$ 74.00
4/11/2022	BDS	Completed March MOR, redacted bank statements, sent to client for review and filed same	0.7	\$ 129.50
5/16/2022	BDS	Completed Apr MOR with financials from client and sent to client for review and authorization to file	0.3	\$ 55.50
6/10/2022	BDS	Reviewed client financial statements and summary, prepared May MOR, sent for client approval, and filed MOR and exhibits.	0.2	\$ 37.00
7/20/2022	BDS	Completed June MOR with all exhibits. Reviewed with client, obtained approval and filed.	0.4	\$ 74.00
9/12/2022	BDS	Drafted July and August MORs. Compiled exhibits re same. Reviewed with client and filed same.	0.6	\$ 111.00
MONTHLY REPORTS SUBTOTAL			3.4	\$ 664.00

MOTIONS

Date	Init	Description	Hours	Billable (\$)
3/3/2022	BE	Review motion for relief from stay and motion to convert, and start researching standards for opposition/response thereto.	1.5	\$ 540.00
3/7/2022	BE	Review motion to dismiss/motion for relief from stay by the Wrens, and advise client re the same.	1.1	\$ 396.00
3/13/2022	BE	Complete final draft edits to Opposition to Motion for Relief from Stay and Motion to Convert, including legal research re law argument sections. 3.5 hr. Review draft joinder in support by Gage Whitehead. 0.3 hr.	3.8	\$ 1,368.00
3/14/2022	BDS	Communications with client regarding motion to convert, opposition and declaration re same, required documentation for IRS, and draft forecast.	0.8	\$ 148.00
3/14/2022	BDS	Reviewed 3 prior declarations and completed first draft of Whitehead Declaration ISO Opposition to Creditor Wren Motion to Convert/Relief from Stay.	2.2	\$ 407.00
3/14/2022	BE	Review and revise draft motion to dismiss/motion for relief from stay, including reviewing and revising base financial projections to be used for plan.	4.2	\$ 1,512.00
3/15/2022	BDS	Drafted DGW Investments declaration	0.4	\$ 74.00
3/15/2022	BE	Review further declarations and supporting exhibits to Wren motion to dismiss/motion for relief from stay, conduct legal research re the same, and accordingly revise draft response.	3.1	\$ 1,116.00
3/16/2022	BE	Draft and finalize Opposition to Motion to Convert and for Relief from Stay and file the same. 5.4 hr.	5.4	\$ 1,944.00
3/16/2022	BDS	Reviewed draft opposition and revised Whitehead and DGW Investments declarations re same	3.3	\$ 610.50
3/16/2022	BDS	Drafted four joinders ISO opposition to motion to convert / relief from stay. Reviewed with client and finalized for review/signature from joining parties.	1.3	\$ 240.50
3/19/2022	BE	Review reply filed by Wrens in support of motion to dismiss/convert. 0.7 hr. Review all proofs of claim (Wren, Brautigan, First Tennessee) filed by the claims bar date. 0.8 hr.	1.5	\$ 540.00

Date	Init	Description	Hours	Billable (\$)
3/21/2022	BE	Draft letter and coordinate request for witnesses to appear telephonically at hearing. 0.4 hr. Draft and finalize and file motion to approve adequate protection. 2.1 hr. Draft, finalize and file adversary proceeding against First Tennessee and its servicer. 2.1 hr.	4.6	\$ 1,656.00
3/22/2022	BDS	Review motion for adequate protection and draft declaration re same, review with client and finalize	1	\$ 185.00
3/22/2022	BE	Preparation for court hearing re motion to dismiss/convert, and review all substantive motions.	0.8	\$ 288.00
3/23/2022	BE	Prepare for and attend hearing on Motion to Convert or Grant Relief from Stay. 1.9 hr.	1.9	\$ 684.00
4/8/2022	BE	Draft and file reply in support of motion to authorize adequate protection. 0.3 hr.	0.3	\$ 108.00
4/13/2022	BE	Respond to Court re motion for adequate protection. 0.2 hr.	0.2	\$ 72.00
4/28/2022	BDS	Communications with client and B Ellison re reply asset ownership. Reviewed reply and provided final updates.	2.4	\$ 444.00
5/23/2022	BE	Draft amended adversary complaint.	0.2	\$ 72.00
6/22/2022	BE	Review and revise draft answer prepared by B. Smith and draft affirmative defenses.	3.1	\$ 1,116.00
6/22/2022	BDS	Reviewed Wren nondischargeable complaint and drafted answer.	6.5	\$ 1,202.50
6/23/2022	BDS	Revised draft answer in adversarial case. Communications with client and B Ellison re same.	2.5	\$ 462.50
6/28/2022	BDS	Reviewed state court counterclaims and drafted amended answer to include client's counterclaims in adversarial case.	3.2	\$ 592.00
6/30/2022	BDS	Revised draft counterclaims. Included multiple communications with client re details of timeline, meetings/communications, vehicles, and Wren recovery of assets. Reviewed numerous client exhibits re same.	7.8	\$ 1,443.00
7/4/2022	BDS	Reviewed evidence for inclusion in counterclaims, including numerous 3rd party emails and text messages.	2.9	\$ 536.50
7/5/2022	BDS	Revised draft counterclaims to include additional information requested by Ellison. Communications with client and review of evidence re same.	7.8	\$ 1,443.00

Date	Init	Description	Hours	Billable (\$)
7/22/2022	BDS	Reviewed and documented notes on Wren/J&N amended complaint, MSJ, declarations and order.	0.8	\$ 148.00
MOTIONS SUBTOTAL			74.6	\$ 19,348.50

PLAN OF REORGANIZATION

3/10/2022	BDS	Drafted initial plan of reorganization and liquidation analysis. Calculated proposed plan payments to secured creditors and revised forecast.	6.3	\$ 1,165.50
3/15/2022	BDS	Revised draft forecast and liquidation analysis. Communications with client and B Ellison re same.	2.5	\$ 462.50
3/21/2022	BE	Review and draft first 5 pages of Plan for Reorganization. 1.7 hr.	1.7	\$ 612.00
3/23/2022	BE	Review and revise proposed plan of reorganization. 0.5 hr.	2.4	\$ 864.00
3/23/2022	BDS	Revisions to draft plan, including communications with client re same	3	\$ 555.00
3/28/2022	BE	Review draft plan of reorganization and respond to email correspondence re the same.	0.3	\$ 108.00
3/30/2022	BE	Review and revise Plan of Reorganization.	2	\$ 720.00
3/31/2022	BE	Review and revise draft plan of reorganization.	5	\$ 1,800.00
3/31/2022	BDS	Reviewed and revised draft plan and shared with B Ellison.	0.7	\$ 129.50
4/6/2022	BDS	Revisions to draft plan and communications with client and B Ellison re same.	1.9	\$ 351.50
4/6/2022	BE	Conference call and emails with client/paralegal re concession and deal points in plan, and review and revise the same, circulating for supplemental comments.	2.4	\$ 864.00
4/7/2022	BDS	Revised draft cash flow forecast and liquidation analysis. Revised draft plan and had communications with client and B Ellison re same. Communications with B Ellison re UST requests for 341 documentation production.	2.2	\$ 407.00
4/18/2022	BE	Review Wren court submission re vehicle ownership and follow up with client re the same.	0.8	\$ 288.00
4/20/2022	BE	Follow up with W. Kinsel re access to Debtor residence to conduct appraisal.	0.3	\$ 108.00
4/22/2022	BDS	Reviewed communication from creditor and discussed response and proposed plan changes with client and B Ellison	2.2	\$ 407.00

Date	Init	Description	Hours	Billable (\$)
4/22/2022	BE	Follow up re mediation of claims and administrative steps required to complete.	0.5	\$ 180.00
4/23/2022	BE	Follow up re appraisal process for residential property.	0.3	\$ 108.00
4/24/2022	BDS	Communications with client regarding plan and revisions requested by client	1.2	\$ 222.00
4/24/2022	BE	Review and revise amended language to second plan of reorganization and meeting(s) re the same.	2.2	\$ 792.00
4/25/2022	BDS	Communications with client and updates to draft plan and forecast	1.9	\$ 351.50
4/26/2022	BDS	Communications with client and B Ellison regarding final revisions to plan. Revised and finalized plan, exhibits, ballot, proposed order and filed.	3.4	\$ 629.00
4/28/2022	BE	Draft and finalize response to Ownership of Vehicles issue and file the same on the docket.	4.1	\$ 1,476.00
7/22/2022	BDS	Updated financial forecast projections and liquidation analysis. Revised amended plan.	1.5	\$ 277.50
7/23/2022	BDS	Drafted revisions to amended plan. Communications with client and B Ellison re same.	4.1	\$ 758.50
7/24/2022	BDS	Reviewed prior plan objections. Compiled list of prior plan objections and items missing from draft amended plan; drafted proposed treatment in amended plan for each and provided to B Ellison.	3.2	\$ 592.00
7/25/2022	BDS	Finalized amended plan with client review and input. Compiled exhibits. Drafted ballot, proposed order re same.	<u>2.1</u>	<u>\$ 388.50</u>
PLAN OF REORGANIZATION SUBTOTAL			58.2	\$ 14,617.00

TOTAL FOR PROFESSIONAL FEES**\$ 56,419.00****EXPENSES**

2/25/2022		Filing fee for Amended Matrix		\$ 32.00
2/25/2022		Paid for service of motion to employ.		\$ 58.74
3/2/2022		Filing fee for Motion for Relief from Stay		\$ 188.00
3/25/2022		Service of Court Order and Motion for Adequate Protection.		\$ 77.72
3/25/2022		Motion to CPA employ mail.		\$ 47.27
5/6/2022		Certificate of Service cost for serving Plan and Ballot.		\$ 167.40
6/9/2022		Mail fee for service		\$ 57.90
7/25/2022		Mail fee for service		<u>\$ 372.60</u>

Date	Init	Description	Hours	Billable (\$)
EXPENSE SUBTOTAL				\$ 1,001.63
TOTAL INVOICE				\$ 57,420.63